

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.

- a) When Liable For Retailers' Occupation Tax
 - 1) Persons engaged in the business of selling tangible personal property to purchasers who give such property away for premiums, advertising, prizes or for any other reason, apart from their sale of other tangible personal property or service, are engaged in the business of selling tangible personal property at retail and are liable for Retailers' Occupation Tax when making such sales.
 - 2) For example, the sale of blotters or calendars to a dealer who gives such items to others as part of a general goodwill, sales promotion or advertising campaign, apart from his sale of other tangible personal property or service, is a sale of the blotters or calendars at retail to such dealer. Other examples include posters, coffee mugs, pens, bumper stickers, and pins.
- b) When Not Liable for Retailers' Occupation Tax
 - 1) Persons who sell tangible personal property to purchasers who transfer such property to others along with other tangible personal property or service for which a charge is made are selling tangible personal property to purchasers for purposes of resale and are not liable for Retailers' Occupation Tax when making such sales.
 - 2) For example, the sale of match books to a dealer, who transfers such match books to customers along with cigarettes or cigars sold by the dealer to such customers, is a sale of the match books to the dealer for purposes of resale.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)